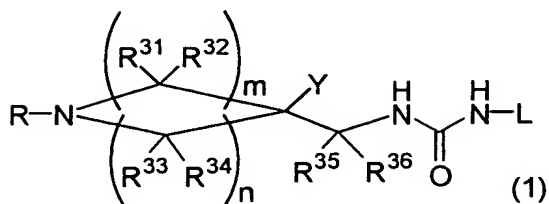


A B S T R A C T ---

A compound of the formula (1):



- 5 wherein m and n are independently an integer of 0 to 4, and m+n=4; L is cycloalkyl, substituted cycloalkyl, aromatic group, or substituted aromatic group; Y is aryl or substituted aryl; R is hydrogen, alkyl, etc.; R³¹, R³², R³³, R³⁴, R³⁵ and R³⁶ are the same or different and are selected, if two or more exist, independently from hydrogen, alkyl, etc.,
- 10 or a prodrug thereof, or a pharmaceutically acceptable salt of the same, which exhibits ACAT inhibitory activity, and is useful as an agent for treatment of hyperlipidemia and atherosclerosis.